



## STATE OF ARKANSAS

**Employee's Withholding Exemption Certificate  
For Pensions and Annuity Payments****AR4P**

Type or Print your full name.	Social Security Number
Home address (number and street or rural route)	Claim or identification number (if any) of your pension or annuity contract
City, state and ZIP	

1. CHECK here if you do not want any Arkansas income tax withheld from your pension or annuity. (Do not complete lines 2 through 6) ..... 1 ☐

2. CHECK ONE OF THE FOLLOWING and enter amount of exemptions claimed.

☐ No exemptions or dependents claimed. (Enter zero on lines 2, 3 and 4)

☐ Single and you claim yourself. (Enter one exemption)

☐ Married and you claim yourself and your spouse. (Enter two exemptions)

☐ Head of Household, and you claim yourself. (Enter two exemptions) ..... 2 \_\_\_\_\_

3. NUMBER OF CHILDREN or DEPENDENTS. (Enter one exemption per dependent) ..... 3 \_\_\_\_\_

4. TOTAL EXEMPTIONS. (Add Lines 2 and 3. If no exemptions or dependents are claimed, enter zero) ..... 4 \_\_\_\_\_

5. Additional amount, if any, you want deducted from each pension or annuity payment. (Enter dollar amount) ..... 5 \$ \_\_\_\_\_

6. I qualify for the low income tax rates. (See reverse for details) ..... 6 ☐

Please check filing status: ☐ Single ☐ Married Filing Jointly ☐ Head of Household

I certify that the number of exemptions and dependents claimed on this certificate does not exceed the number to which I am entitled.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Instructions for completing the  
Employee's Withholding Exemption Certificate**

**1. NUMBER OF EXEMPTIONS** – Do not claim more than the correct number of exemptions. However, if you expect to owe more income tax for the year, you may increase your withholding by claiming a smaller number of exemptions, or you may enter into an agreement with your payer to have additional amounts withheld. This is especially important if you have more than one payer, or if both husband and wife are receiving payments.

**2. DEPENDENTS** – To qualify as your dependent, a person must (a) receive more than 1/2 of their support from you for the year, (b) not be claimed as a dependent by such person's spouse, (c) be a citizen or resident of the United States, and (d) have your home as their principle residence and be a member of your household for the entire year or be related to you as follows: son, daughter, grandchild, stepson, stepdaughter, son-in-law or daughter-in-law; Your father, mother, grandparent, stepfather, stepmother, father-in-law or mother-in-law; Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law or sister-in-law; Your uncle, aunt, nephew or niece (but only if related by blood), or, an individual (other than your spouse) who, for the taxable year of the taxpayer, had the same principal place of abode as the taxpayer and was a member of the taxpayer's household.

**3. CHANGES IN EXEMPTIONS** – You may file a new certificate at any time if the number of exemptions INCREASES. You must file a new

certificate within 10 days if the number of exemptions previously claimed by you DECREASES for any of the following reasons:

(a) Your spouse for whom you have been claiming an exemption is divorced or legally separated, or claims his or her own exemption on a separate certificate, or

(b) The support of a dependent for whom you claimed an exemption is expected to be less than half of the total support for the year. OTHER DECREASES in exemptions, such as the death of a spouse or a dependent, do not affect your withholding until next year, but require the filing of a new certificate by December 1, of the year in which they occur.

**4.** Claim additional amounts of withholding tax if desired. This will apply most often when you have income other than wages.

**5.** You qualify for the low income tax rates if your total income from all sources are as shown below:

- |                            |          |    |          |
|----------------------------|----------|----|----------|
| (a) Single                 | \$7,800  | to | \$11,400 |
| (b) Married filing jointly | \$15,500 | to | \$16,200 |
| (c) Head of Household      | \$12,100 | to | \$16,200 |

For additional information consult your Plan Administrator or:

**Arkansas Individual Income Tax Section  
Withholding Branch**

P. O. Box 8055  
Little Rock, Arkansas 72203-8055